

# NOTICE OF IMPENDING POWER TO SELL TAX-DEFAULTED PROPERTY

Made pursuant to Section 3361, Revenue and Taxation Code

Pursuant to Revenue and Taxation Codes sections 3691 and 3692.4, the following conditions will, by operation of law, subject real property to the tax collector's power to sell.

- 1) All property for which property taxes and assessments have been in default for five or more years.

Note: The power to sell schedule for non-residential commercial property is three or more years of tax-default status, unless the county adopts, by ordinance or resolution, the five-year tax-default schedule.

- 2) All property that has a nuisance abatement lien recorded against it and for which property taxes and assessments have been in default for three or more years.

- 3) Any property that has been identified and requested for purchase by a city, county, city and county, or nonprofit organization to serve the public benefit by providing housing or services directly related to low-income persons and for which property taxes and assessments have been in default for three or more years.

The parcels listed herein meet the one or more of the criteria listed above and thus, will become subject to the tax collector's power to sell on July 1, (SAME CALENDAR YEAR), at 12:01 a.m., by operation of law. The tax collector's power to sell will arise unless the property is either redeemed or made subject to an installment plan of redemption initiated as provided by law prior to 5 p.m. on (LAST BUSINESS DAY IN JUNE). The right to an installment plan terminates on (LAST BUSINESS DAY IN JUNE), and after that date the entire balance due must be paid in full to prevent sale of the property at public auction.

The right of redemption survives the property becoming subject to the power to sell, but it terminates at 5 p.m. on the last business day before actual sale of the property by the tax collector. All information concerning redemption or the initiation of an installment plan of redemption will be furnished, upon request, by (TAX COLLECTOR'S NAME, ADDRESS AND PHONE NUMBER).

**The amount to redeem, including all penalties and fees, as of \_\_\_\_\_, 20\_\_\_\_, is shown opposite the parcel number and next to the name of the assessee**

## PARCEL NUMBERING SYSTEM EXPLANATION

The Assessor's Parcel Number (APN), when used to describe property in this list, refers to the assessor's map book, the map page, the block on the map, if applicable, and the individual parcel on the map page or in the block. The assessor's maps and further explanation of the parcel numbering system are available in the assessor's office.

Property tax-defaulted on (DEFAULT DATE), for the taxes, assessments, and other charges for fiscal year (FISCAL YEAR):

ASSESSOR'S PARCEL NUMBER	ASSESSEE NAME & PROPERTY ADDRESS	AMOUNT TO REDEEM
123-456-789-0	Robert Smith (address if on the roll)	\$1,345.99

(LIST OTHER DEFAULT DATES AND YEARS AS NECESSARY FOR DEFAULTED INSTALLMENT PLANS OR PREVIOUSLY UNPUBLISHED PROPERTIES SUBJECT TO SALE, AS ABOVE.)

I certify or (declare), under penalty of perjury, that the foregoing is true and correct.

(Signed)

\_\_\_\_\_  
\_\_\_\_\_  
County Tax Collector

Executed at (county seat, county name), California, on (date)  
Published in (name of newspaper) on (dates of publication)